

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.944 OF 1998

1. Tata Motors Ltd., formerly known as Tata Engineering & Locomotive Co. Ltd. a Company originally incorporated under the Companies Act, 1956 and having its registered office at Bombay House, Fort, Mumbai 400 001.
2. Mr.H.Rohinesh of Bombay, Indian Inhabitant residing at Amit - Tata Building, Murari Gharg Marg, Prabhadevi, Bombay 400 025. .. Petitioners.

V/s

1. The Union of India
2. The Assistant Commissioner of Central Excise Mumbai -IV, Dn.H having his office at Madhu Industrial Estate, Worli, Mumbai 400 013.
3. The Superintendent (Preventive) having his office at 2nd floor, Madhu Industrial Estate, Worli, Mumbai 400 013. .. Respondents

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Mr.H.N.Vakil with Mr.D.D.Mehta i/by M/s.Mulla & Mulla & CBC for the Petitioners.

Mr.A.J.Rana, Sr.Advocate with Mr.H.V.Mehta for the Respondents.

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**CORAM: DR.S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.**

DATE : 01.02.2006.

JUDGMENT: (Per J.P.Devadhar, J.)

1. The Petitioners have challenged the communication dated 26th March, 1998 and 28th April, 1998 wherein the Assistant Commissioner of Central Excise, Div.H, Mumbai,

has called upon the Petitioners to take Central Excise registration from the Jurisdictional Central Excise Office with regard to manufacture of the wooden furniture and clear the same on payment of appropriate central excise duty.

2. While admitting the petition, this Court by orders dated 12th June, 1998 and 15th July, 1998 permitted the Petitioners to clear the furniture without obtaining any licence and without payment of excise duty. Accordingly, the petitioners have cleared the furniture without registration and without payment of duty.

3. The interim order passed in the matter virtually disposes of the petition. If at all the Respondents want to initiate any action against the Petitioners, they may do so by initiating appropriate proceedings in accordance with law. Accordingly, the petition is disposed of with no order as to costs.

(DR.S.RADHAKRISHNAN, J.)

(J.P.DEVADHAR, J.)